



## Monthly Calendar Reminder for County Assessors Nebraska Department of Revenue, Property Assessment Division

### Dates/Duties January 2016:

- Jan 1** Assessment of real property (list and value) as of January 1, 12:01 a.m.  
Neb. Rev. Stat. [§ 77-1301](#)
- Jan 1** Assessment of personal property (list and value) as of January 1, 12:01 a.m.  
[§ 77-1201](#)
- Jan 1** Railroads and Public Service Entities are required to report non-operating property to the county assessor. [§§ 77-606, 77-801](#)
- Jan 1** Effective date of filing requirements for homestead exemption applicants.  
[§§ 77-3502, 77-3505](#)
- Jan 1**  
**(LB 259)** Last day for the Tax Commissioner to certify to the Director of Administrative Services the amount of reimbursement due to the counties for the tax revenue lost for locally assessed personal property exemption allowed by the Personal Property Tax Relief Act. (beginning January 2017). [§ 77-1239](#)
- Jan 15** Mobile home court owner, lessee, or manager files report with the county assessor. [§ 77-3706](#)
- Jan 15** Property Tax Administrator sets the tax rate for air carriers and car line companies. [§§ 77-684, 77-1249](#)
- Jan 15** County assessors must forward the completed “original” [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in November, on or before the fifteenth of the second month following the month the deed was recorded.  
[Directive 12-7](#)

**On or before January 15, send ALL original Forms 521 that were filed in November to:**

**Nebraska Department of Revenue  
PO Box 94818  
Lincoln NE 68509-4818**

**Or, create a PDF of all Forms 521 and upload to the Nebraska Department of Revenue, Property Assessment Division’s (Division) state sales file at [padsalesfile.nebraska.gov](http://padsalesfile.nebraska.gov).**

- Jan 15** For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners. [§ 77-1301](#)
- Jan 15 to March 1** For counties with a population of at least 150,000, owners of real property must be provided the opportunity to meet with the county assessor's office to review the property record card file and assessed value determined for the current year. [§ 77-1311](#)
- Jan 30  
(LB 259)** Last day for the Tax Commissioner to certify to the Director of Administrative Services the amount of reimbursement due to the counties for the tax revenue lost for centrally assessed companies due to the personal property exemption allowed by the Personal Property Tax Relief Act. (beginning January 2017). [§ 77-1239](#)
- Jan 31** Governmental subdivisions are to provide county assessors copies of leases or descriptions of leased property. [§ 77-202.11](#)
- Jan 31  
(LB 356)** Deadline for county board of equalization or the Tax Commissioner to petition the Tax Equalization and Review Commission for use of a different approach to value rent-restricted housing projects. [§ 77-1333](#).

### **Educational Opportunities:**

Information regarding specific courses is located on the Division's website, [revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD). Click on the Education tab and select [Educational Opportunities](#).

These educational opportunities are available upon request. If you are interested in any of these sessions, please contact your field liaison or Policy/Legal Section of the Division. If you are interested in the Division developing specific educational opportunities, please contact Grace Willnerd ([grace.willnerd@nebraska.gov](mailto:grace.willnerd@nebraska.gov)), the Division's education coordinator, with your suggestions.

For additional information, see: [Education Calendar and Course Descriptions](#) and [Property Assessment Division Main Calendar](#).